

108TH CONGRESS
2D SESSION

H. R. 4042

To amend the Internal Revenue Code of 1986 to allow a deduction for expenses paid in connection with the donation of an organ.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2004

Mr. HASTINGS of Florida introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for expenses paid in connection with the donation of an organ.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DEDUCTION FOR QUALIFIED ORGAN DONA-**
4 **TION EXPENSES.**

5 (a) DEDUCTION FOR QUALIFIED ORGAN DONATION
6 EXPENSES.—Part VII of subchapter B of chapter 1 of
7 the Internal Revenue Code of 1986 is amended by insert-
8 ing after section 213 the following new section:

1 **“SEC. 214. QUALIFIED ORGAN DONATION EXPENSES.**

2 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
3 individual, there shall be allowed as a deduction qualified
4 organ donation expenses paid or incurred by the taxpayer
5 during the taxable year.

6 “(b) LIMITATION ON AMOUNT OF DEDUCTION.—The
7 amount allowable as a deduction under subsection (a) to
8 any individual shall not exceed \$15,000 for each medical
9 procedure described in subsection (c).

10 “(c) QUALIFIED ORGAN DONATION EXPENSES.—For
11 purposes of this section, the term ‘qualified organ dona-
12 tion expenses’ means the amounts, not compensated for
13 by insurance or otherwise, paid in connection with a med-
14 ical procedure in which the taxpayer, the taxpayer’s
15 spouse, or a dependent (as defined in section 152), while
16 living, donates one or more of all or part of a liver, lung,
17 pancreas, kidney, intestine, or bone marrow to another
18 human being for human organ transplantation. Such ex-
19 penses shall include—

20 “(1) medical care (as defined in section 213),
21 and

22 “(2) any lost wages (as defined in section
23 3401).

24 “(d) COORDINATION WITH OTHER DEDUCTIONS.—
25 Any amount allowed as a deduction under subsection (a)
26 shall not be taken into account in determining the amount

1 allowed to the taxpayer as a deduction under any other
2 provision of this chapter.”.

3 (b) DEDUCTION ALLOWED WHETHER OR NOT INDIVIDUAL
4 ITEMIZES OTHER DEDUCTIONS.—Section 62(a)
5 of part I of subchapter B of chapter 1 of such Code is
6 amended by inserting after paragraph (19) the following
7 new paragraph:

8 “(20) QUALIFIED ORGAN DONATION EXPENSES.—The deduction allowed by section 214.”.

10 (c) CLERICAL AMENDMENT.—The table of sections
11 for part VII of subchapter B of chapter 1 of such Code
12 is amended by inserting after the item related to section
13 213 the following new item:

“Sec. 214. Qualified organ donation expenses.”.

14 (d) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.

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